

1120S BUSINESS RULES FOR TAX YEAR 2004

Version 2004v2.0

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|-------------|--|--------------------|----------|----------------------------------|
| F1120-214 | If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | |
| F1120-215 | If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | |
| F1120-216 | If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | |
| F1120-217 | If a "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | |
| F1120-222 | If a "Protective Statement" is attached to the tax return, then one or more Forms 8621 must be attached to the return. | Missing Document | Reject | |
| F1120S-001 | Form 1120S, Line 2 must equal Form 1120S, Schedule A, Line 8. | Data Mismatch | Reject | |
| F1120S-002 | If Form 1120S, Line 4, "Net gain(loss)" has a non-zero value and dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684"), then one or more Form 4684 must be attached. | Missing Document | Reject | |
| F1120S-010 | If Form 1120S, Line 22b has a non-zero value, then Schedule D (Form 1120S) must be attached | Missing Document | Reject | |
| F1120S-012 | Form 1120S, Line 22b must equal Schedule D (Form 1120S), Line 21. | Data Mismatch | Reject | |
| F1120S-013 | If Form 1120S, Line 23c has a non-zero value, then Form 4136 must be attached | Missing Document | Reject | |
| F1120S-014 | If Form 1120S, Line 23c has a non-zero value, then no more than one Form 4136 must be attached | Multiple Documents | Reject | |
| F1120S-015 | If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then Form 4255 must be attached to Form 1120S, Line 22c | Missing Document | Reject | |
| F1120S-016 | If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then no more than one Form 4255 must be attached to Form 1120S, Line 22c | Multiple Documents | Reject | |
| F1120S-017 | Form 1120S, Line 23c must equal Form 4136, Line 10 | Data Mismatch | Reject | |
| F1120S-018 | When Form 1120S, Line 22c[TotalTax] plus(+) Line 24[EstimatedTaxPenalty] is greater than Line 23d[TotalPayments], then Line 22c plus(+) Line 24 minus(-) Line 23d must equal Line 25[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero. | Math Error | Reject | |
| F1120S-019 | When Form 1120S, Line 22c[TotalTax] plus(+) Line 24 [EstimatedTaxPenalty] is less than Line 23d[TotalPayments], then Line 23d minus(-) [Line 22c plus(+) Line 24] must equal Line 26[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero. | Math Error | Reject | |
| F1120S-020 | If Form 1120S, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached. | Missing Document | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|-------------|---|--------------------|----------|----------------------------------|
| F1120S-021 | If Form 1120S, Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached. | Multiple Documents | Reject | |
| F1120S-022 | If Form 1120S, Schedule K, Line 13c has a non-zero value, then Form 3468 must be attached. | Missing Document | Reject | |
| F1120S-023 | If Form 1120S, Schedule K, Line 13c has a non-zero value, then no more than one Form 3468 must be attached. | Multiple Documents | Reject | |
| F1120S-025 | If Form 1120S, Schedule K, Line 11 has a non-zero value then one or more Form 4562 must be attached. | Missing Document | Reject | |
| F1120S-032 | If Form 1120S, Schedule K, Line 13(f) has a non-zero value, then no more than one Form 6478 must be attached. | Multiple Documents | Reject | |
| F1120S-033 | If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then Form 2220 must be attached. | Missing Document | Reject | |
| F1120S-034 | If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached. | Multiple Documents | Reject | |
| F1120S-037 | If Form 1120S, Line 4, contains a non-zero value and the dotted line does not contain the value "FORM 4684" (form4684Indicator does not contain "FORM 4684"), then Form 4797 must be attached. | Missing Document | Reject | |
| F1120S-038 | If Form 1120S, Line 4, contains a non-zero value and the dotted line does not contain the value "FORM 4684" (form4684Indicator does not contain "FORM 4684"), then no more than one Form 4797 must be attached. | Multiple Documents | Reject | |
| F1120S-082 | If Form 1120S, Schedule K, Line 12e, dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684")then one or more Form 4684 must be attached. | Missing Document | Reject | |
| F1120S-087 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then one or more distinct forms and/or schedule/statement from the following must be attached: F8834, 5884, 8861, 6765, 8830, 8826, 8835, 8844, 8845, 8846, 8820, 8874, 8847, 8881, 8882, 8884, 8860, Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], and "Itemized Other Credit Schedule" [ItemizedOtherCreditsSchedule]. | Missing Document | Reject | |
| F1120S-088 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then there must be zero or one Form 5884 attached. | Multiple Documents | Reject | |
| F1120S-089 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then there must be zero or one Form 6765 attached. | Multiple Documents | Reject | |
| F1120S-114 | There must be one or more Schedule K-1 (Form 1120S) attached to Form 1120S, Item G. | Missing Document | Reject | |
| F1120S-115 | There can be no more than one Form 3468 attached to Form 1120S. | Multiple Documents | Reject | |
| F1120S-116 | There can be no more than one Form 4255 attached to Form 1120S. | Multiple Documents | Reject | |
| F1120S-117 | There can be no more than one Form 4797 attached to Form 1120S. | Multiple Documents | Reject | |
| F1120S-118 | There can be no more than one Form 5884 attached to Form 1120S. | Multiple Documents | Reject | |
| F1120S-119 | There can be no more than one Form 6478 attached to Form 1120S. | Multiple Documents | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|-------------|--|--------------------|----------|----------------------------------|
| F1120S-120 | There can be no more than one Form 6765 attached to Form 1120S. | Multiple Documents | Reject | |
| F1120S-121 | There can be no more than one Form 8271 attached to Form 1120S. | Multiple Documents | Reject | |
| F1120S-122 | There can be no more than one Form 8586 attached to Form 1120S. | Multiple Documents | Reject | |
| F1120S-123 | There can be no more than one Form 8825 attached to Form 1120S. | Multiple Documents | Reject | |
| F1120S-137 | If Form 1120S, Schedule K, Line 13(a) and Line 13(b) have a non-zero value, then no more than one Form 8586 must be attached to either Line 13(a) or 13(b) but not both. | Multiple Documents | Reject | |
| F1120S-139 | Form 1120S, Line 24 must equal Form 2220, Line 36. | Data Mismatch | Reject | |
| F1120S-161 | If Form 1120S, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached. | Missing Document | Reject | |
| F1120S-162 | If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8866" ("fromForm8866Indicator" has the value "FROM FORM 8866"), then Form 8866 must be attached. | Missing Document | Reject | |
| F1120S-163 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8834 must be attached. | Multiple Documents | Reject | |
| F1120S-164 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8861 must be attached. | Multiple Documents | Reject | |
| F1120S-165 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8826 must be attached. | Multiple Documents | Reject | |
| F1120S-166 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8835 must be attached. | Multiple Documents | Reject | |
| F1120S-167 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8844 must be attached. | Multiple Documents | Reject | |
| F1120S-168 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8845 must be attached. | Multiple Documents | Reject | |
| F1120S-169 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8846 must be attached. | Multiple Documents | Reject | |
| F1120S-170 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8820 must be attached. | Multiple Documents | Reject | |
| F1120S-171 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8874 must be attached. | Multiple Documents | Reject | |
| F1120S-172 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8847 must be attached. | Multiple Documents | Reject | |
| F1120S-175 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8830 must be attached. | Multiple Documents | Reject | |
| F1120S-176 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8881 must be attached. | Multiple Documents | Reject | |
| F1120S-177 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8882 must be attached. | Multiple Documents | Reject | |
| F1120S-178 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8860 must be attached. | Multiple Documents | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|-------------|---|--------------------|----------|----------------------------------|
| F1120S-179 | If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8697" ("fromForm8697Indicator" has the value "FROM FORM 8697"), then Form 8697 must be attached. | Missing Document | Reject | |
| F1120S-184 | If Form 1120S, Sch B, Line 9 does not have a choice of "Yes" indicated, then Form 1120S, Schedule L, Line 15d must have a value. | Missing Data | Reject | |
| F1120S-185 | If Form 1120S, Sch B, Line 9 does not have a choice of "Yes" indicated, then Form 1120S, Schedule M-1, Line 8 must have a value. | Missing Data | Reject | |
| F1120S-188 | If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8884 must be attached. | Multiple Documents | Reject | |
| F3468-003 | If Form 3468, Line 1c, "Certified Historic Structures" has a non-zero value, then Form 3468, Line 1c(2) must have a value OR a binary attachment with title "Certified Historic Structures" must be present. | Missing Data | Reject | |
| F3468-004 | If Form 3468, Line 1c, "Calculated Expenditures Certified Historic Struct." has a non-zero value, then Form 3468, Line 1c(2) must have a value OR a binary attachment with title "Certified Historic Structures" must be present. | Missing Data | Reject | |
| F5471-001 | If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value. | Missing Data | Reject | |
| F5471-002 | If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached. | Missing Document | Reject | |
| F5471-003 | If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached. | Missing Document | Reject | |
| F5471-005 | If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached. | Missing Document | Reject | |
| F5471-007 | If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Other Current Assets Statement" [OtherCurrentAssetsStatement] must be attached. | Missing Document | Reject | Deleted |
| F5471-009 | If in Form 5471, Schedule G, Line 3, a choice of 'Yes' is indicated, then one or more "Owns Foreign Entities Statements" [OwnsForeignEntitiesStatement] must be attached. | Missing Document | Reject | |
| F5471-010 | If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached. | Missing Document | Reject | |
| F5471-014 | If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached. | Missing Document | Reject | |
| F5471-016 | If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Other Investments Statement" [OtherInvestmentStatement] must be attached. | Missing Document | Reject | Deleted |
| F5471-018 | If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Other Assets Statement" [OtherAssetsStatement] must be attached. | Missing Document | Reject | Deleted |
| F5471-020 | If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Other Current Liabilities Statement" [OtherCurrentLiabilitiesStmnt] must be attached. | Missing Document | Reject | Deleted |
| F5471-022 | If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Other Liabilities Statement" [OtherLiabilitiesStatement] must be attached. | Missing Document | Reject | Deleted |
| F5471-026 | If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached. | Missing Document | Reject | |
| F5471-029 | If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached. | Missing Document | Reject | New |

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|-------------|--|--------------------|----------|----------------------------------|
| F5471-030 | If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached. | Missing Document | Reject | New |
| F5471-031 | If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached. | Missing Document | Reject | New |
| F5471-032 | If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached. | Missing Document | Reject | New |
| F5471-033 | If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached. | Missing Document | Reject | New |
| F6478-002 | If Form 6478, Line 1(a) has a value, then the value must be greater than or equal to 0 (zero) and less than or equal to 15000000 (fifteen million). | Incorrect Data | Reject | |
| F6765-002 | If Form 6765, Line 9 has a value, the value must be greater than or equal to 0 (zero) and less than or equal to 16% (0.16000). | Incorrect Data | Reject | |
| F6781-016 | If Form 6781 is attached to the return, then Form 6781, Line 7b and Line 7c must not have a value. | Incorrect Data | Reject | |
| F6781-017 | If Form 6781 is attached to the return, then Form 6781, Line 8b and Line 8c must not have a value. | Incorrect Data | Reject | |
| F6781-018 | If Form 6781 is attached to the return, then Form 6781, Line 9b and Line 9c must not have a value. | Incorrect Data | Reject | |
| F6781-019 | If Form 6781 is attached to the return, then Form 6781, Line 6b must not have a value. | Incorrect Data | Reject | |
| F8586-004 | If Form 8586, Line 4 has a non-zero value, then one or more Forms 8609 must be attached to the return. | Missing Document | Reject | |
| F8586-005 | If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609 must be attached to the return. | Incorrect Data | Reject | |
| F8609-004 | The number of Form 8609 must match the number of Schedule A (Form 8609) in the return. | Data Mismatch | Reject | |
| F8824-005 | If Form 8824 is present, and any one of the lines 1 through 6 has a value, then a choice of 'Yes' or 'No' must be indicated on Line 7. | Missing Data | Reject | |
| F8825-001 | If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero. | Missing Data | Reject | |
| F8865-003 | If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then Line F2 must have a value. | Missing Data | Reject | |
| F8865-010 | Form 8865, Item A - At least one of the "Category of Filer" checkboxes "1", "2", "3", or "4" must be checked | Missing Data | Reject | |
| F8865-011 | If Form 8865, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached | Missing Document | Reject | |
| F8865-012 | If Form 8865, Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached. | Multiple Documents | Reject | |
| F8865-013 | If Form 8865, Schedule K, Line 15c has a non-zero value, then Form 3468 must be attached. | Missing Document | Reject | |
| F8865-014 | If Form 8865, Schedule K, Line 15c has a non-zero value, then no more than one Form 3468 must be attached. | Multiple Documents | Reject | |
| F8865-020 | There can be no more than one Form 8586 attached to Form 8865, Schedule K, Line 15a or 15b. | Multiple Documents | Reject | |
| F8865-024 | If in Form 8865, Line G8, checkbox 'Yes' is checked, then "Separate Units Schedule" [SeparateUnitsSchedule] must be attached. | Missing Document | Reject | |
| F8865-025 | If in Form 8865, Line G8, checkbox 'Yes' is checked, then no more than one "Separate Units Schedule" [SeparateUnitsSchedule] may be attached. | Multiple Documents | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|-------------|---|--------------------|----------|----------------------------------|
| F8865-028 | If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value. | Missing Data | Reject | |
| F8865-029 | If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached. | Missing Document | Reject | |
| F8865-030 | If Form 8865, Schedule B, Line 5 has a non-zero value, then no more than one Schedule F (Form 1040) must be attached. | Multiple Documents | Reject | |
| F8865-073 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 6478 attached | Multiple Documents | Reject | |
| F8865-074 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 6765 attached. | Multiple Documents | Reject | |
| F8865-077 | If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 5884, 6478, 6765, 8820, 8826, 8830, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8874, 8881, 8882, 8884, Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"]. | Missing Document | Reject | |
| F8865-088 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 5884 attached. | Multiple Documents | Reject | |
| F8865-089 | There can be no more than one Form 3468 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-090 | There can be no more than one Form 4255 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-091 | There can be no more than one Form 4797 attached to Form 8865.. | Multiple Documents | Reject | |
| F8865-092 | There can be no more than one Form 5884 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-093 | There can be no more than one Form 6478 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-094 | There can be no more than one Form 6765 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-095 | There can be no more than one Form 8271 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-096 | There can be no more than one Form 8586 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-097 | There can be no more than one Form 8825 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-131 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8826 attached. | Multiple Documents | Reject | |
| F8865-132 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8830 attached. | Multiple Documents | Reject | |
| F8865-133 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8834 attached. | Multiple Documents | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|-------------|--|--------------------|----------|----------------------------------|
| F8865-134 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8835 attached. | Multiple Documents | Reject | |
| F8865-135 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8844 attached. | Multiple Documents | Reject | |
| F8865-136 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8845 attached. | Multiple Documents | Reject | |
| F8865-137 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8846 attached. | Multiple Documents | Reject | |
| F8865-138 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8847 attached. | Multiple Documents | Reject | |
| F8865-139 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8861 attached. | Multiple Documents | Reject | |
| F8865-140 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8820 attached. | Multiple Documents | Reject | |
| F8865-141 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8874 attached. | Multiple Documents | Reject | |
| F8865-142 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8881 attached. | Multiple Documents | Reject | |
| F8865-143 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8882 attached. | Multiple Documents | Reject | |
| F8865-144 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8884 attached. | Multiple Documents | Reject | |
| F8865-148 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8860 attached. | Multiple Documents | Reject | |
| F8865-149 | If Form 8865, Schedule K, Line 10 contains a non-zero value, then no more than one Form 4797 may be attached. | Multiple Documents | Reject | |
| F8873-001 | If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value. | Missing Data | Reject | |
| F8873-002 | If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7c must have a non-zero value. | Missing Data | Reject | |
| F982-001 | If Form 982, Line 1c is checked and Line 1a, Line 1b and Line 1d are not checked, then Line 10 must have a non-zero value. | Missing Data | Reject | |
| F982-003 | If Form 982, Line 1d is checked, Line 4 must have a non-zero value. | Missing Data | Reject | |
| FPYMT-001 | Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros. | Incorrect Data | Reject | |
| FPYMT-003 | "Payment Amount" in the IRS Payment Record must not be greater than Form 1120S, Line 25. | Incorrect Data | Reject | |
| FPYMT-004 | If the timestamp in the GTX key is on or before the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on or before the due date of the return. | Incorrect Data | Reject | |
| FPYMT-007 | If the timestamp in the GTX key is after the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS | Incorrect Data | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|-------------|--|------------------|-----------------|----------------------------------|
| R0000-002 | The return type must be specified for each return in the return header. | Missing Data | Reject And Stop | |
| R0000-003 | The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header. | Missing Data | Reject And Stop | |
| R0000-004 | The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system. | Data Mismatch | Reject And Stop | |
| R0000-006 | For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 20500. | Incorrect Data | Reject | |
| R0000-007 | For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164. | Incorrect Data | Reject | |
| R0000-008 | Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s). | Incorrect Data | Reject | |
| R0000-014 | SSN of the Preparer in the Return Header cannot be all zeros or all nines. | Incorrect Data | Reject | |
| R0000-015 | EIN of the Preparer Firm in the Return Header must not equal all nines. | Incorrect Data | Reject | |
| R0000-016 | Bank Account Number in IRS Payment Record must not equal all zeros or all blanks. | Incorrect Data | Reject | |
| R0000-017 | If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value. | Missing Data | Reject | |
| R0000-018 | The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header. | Incorrect Data | Reject | |
| R0000-019 | The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return). | Data Mismatch | Reject And Stop | |
| R0000-020 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340. | Incorrect Data | Reject | |
| R0000-021 | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines. | Incorrect Data | Reject | |
| R0000-022 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098. | Incorrect Data | Reject | |
| R0000-023 | If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP". | Incorrect Data | Reject | |
| R0000-024 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966. | Incorrect Data | Reject | |
| R0000-026 | If a binary attachment is present in the return, a description must be provided for the binary attachment (the MIME header Content-Description must have a non-null value). | Missing Data | Reject | |
| R0000-027 | There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk. | System Error | Reject | |
| R0000-028 | If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document"). | Missing Document | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|-------------|---|---------------------------|-----------------|----------------------------------|
| R0000-029 | If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator. | Missing Data | Reject | |
| R0000-030 | In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator. | Data Mismatch | Reject | |
| R0000-031 | Taxpayer PIN in the Return Header cannot equal all zeros. | Incorrect Data | Reject | |
| R0000-032 | Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number". | Missing Data | Reject | |
| R0000-033 | The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header | Data Mismatch | Reject | |
| R0000-034 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO" | Incorrect Data | Reject | |
| R0000-035 | The "Tax Period Ending Date" in the Return Header must be less than the "Received Date". | Incorrect Data | Reject And Stop | |
| R0000-036 | If Form 8838 is present in the return, then a binary attachment with title "8838 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8838 Signature Document"). | Missing Document | Reject | |
| R0000-037 | "Tax Year" in the Return Header must equal one of the following values for the processing year 2005 - ("2003", "2004"). | Incorrect Data | Reject | |
| R0000-038 | "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2004 - ("20041231", "20050131", "20050228", "20050331", "20050430", "20050531", "20050630", "20050731", "20050831", "20050930", "20051031", "20051130"). | Incorrect Data | Reject | Verbiage Change |
| R0000-039 | "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2003 - ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930", "20041031", "20041130"). | Incorrect Data | Reject | |
| R0000-040 | "Tax Year" in the Return Header must equal the first four digits ("YYYY" digits) of the "TaxYearBeginningDate" in the Return Header. | Incorrect Data | Reject | New |
| R0000-900 | The return type indicated in the return header must match the return type established with the IRS for the EIN | Database Validation Error | Reject | |
| R0000-901 | Filer's EIN and Name Control in the Return Header must match data in the e-File database. | Database Validation Error | Reject | |
| R0000-902 | Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return. | Duplicate Condition | Reject And Stop | |
| R0000-903 | Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return. | Duplicate Condition | Reject And Stop | |
| R0000-904 | Software ID in the Return Header must have passed testing for the form family and tax year. | Database Validation Error | Reject And Stop | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|--------------|--|---------------------------|-----------------|----------------------------------|
| R0000-905 | Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status. | Database Validation Error | Reject And Stop | |
| R0000-906 | Routing Transit Number (RTN) included in the return must be present in the e-File database. | Database Validation Error | Reject | |
| R0000-907 | The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits). | Duplicate Condition | Reject | |
| SA-F8609-001 | Schedule A (Form 8609) Item C "Building Identification Number" must have a value. | Missing Data | Reject | |
| SF-F1040-003 | If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return. | Missing Document | Reject | |
| SF-F1040-006 | If Schedule F (Form 1040), Line 37b is checked, then Form 6198 must be attached to the return. | Missing Document | Reject | |
| SF-F1040-008 | If Schedule F (Form 1040) is present in the return, Form 8865 must also be present in the return. | Incorrect Data | Reject | |
| SN-F1120-001 | If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, then Form 5471 must be attached. | Missing Document | Reject | |
| SN-F1120-006 | If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return | Missing Document | Reject | |
| SN-F1120-007 | If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value. | Missing Data | Reject | |
| SN-F1120-008 | If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value. | Missing Data | Reject | |
| SN-F1120-009 | If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return. | Missing Document | Reject | |
| SN-F1120-010 | If Schedule N (Form 1120), Line 7c has a non-zero value, then Form 8873 must be attached to the return. | Missing Document | Reject | |
| SN-F1120-011 | If Schedule N (Form 1120), Line 1a, has a choice of 'Yes' indicated, then Form 8858 must be attached. | Missing Document | Reject | |
| SN-F1120-012 | If Schedule N (Form 1120), Line 4b has a non-zero value, then Form 5471 must be attached to the return. | Missing Document | Reject | New |
| T0000-001 | The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing) | Data Mismatch | Reject And Stop | |
| T0000-002 | The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use) | Data Mismatch | Reject And Stop | |
| T0000-003 | The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file. | Data Mismatch | Reject And Stop | |
| T0000-004 | The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure). | Incorrect Data | Reject And Stop | |
| T0000-005 | The transmission version must be specified in the transmission header of the transmission file. | Missing Data | Reject And Stop | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2004v1.0 to 2004v2.0 |
|-------------|---|---------------------------|-----------------|----------------------------------|
| T0000-006 | The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header | Data Mismatch | Reject And Stop | |
| T0000-007 | The processing site <name> does not accept data in XML format. | Unsupported | Reject | |
| T0000-008 | The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF". | Incorrect Data | Reject | |
| T0000-009 | The Transmission File must be free of virus. A virus was found in this file. | Unsupported | Reject And Stop | |
| T0000-900 | Transmission cannot be a duplicate of a previously accepted transmission. | Duplicate Condition | Reject And Stop | |
| T0000-901 | If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system. | Database Validation Error | Reject And Stop | |
| T0000-902 | If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system. | Database Validation Error | Reject And Stop | |
| X0000-005 | The XML data has failed schema validation | XML Error | Reject And Stop | |
| X0000-006 | MIME Header fields must conform to the specification for the transmission file published by the IRS. | XML Error | Reject And Stop | |
| X0000-007 | The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix. | XML Error | Reject And Stop | |
| X0000-008 | The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile"). | XML Error | Reject And Stop | |
| X0000-009 | The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification. | XML Error | Reject And Stop | |
| X0000-010 | The location specified for a return in the transmission manifest must be found in the transmission file. | Incorrect Data | Reject And Stop | |
| X0000-011 | The 'Content -Type' MIME Header for the return must be 'text/xml'. | Incorrect Data | Reject And Stop | |
| X0000-012 | The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'. | Incorrect Data | Reject | |